

**TOB
551**



**PURCHASE REQUISITION
CIGARETTE STAMPS WORKSHEET**

PLEASE CHECK APPROPRIATE BLOCK:

Cash Sales	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Credit Sales	Yes <input type="checkbox"/>	No <input type="checkbox"/>

NAME _____ LICENSE NO. _____

ADDRESS _____
(NUMBER AND STREET)

CITY AND STATE _____ ZIP CODE _____

DATE OF THIS REQUISITION _____ Beginning Period _____ Ending Period _____

FEIN _____ SSN _____

REMINDERS

1. Maintain a copy of this requisition for your records.
2. Sign and date the bottom of this form.
3. Payment is due on the 25th of each month. (credit sales only)
4. Read general instructions on the back of this form.
5. For further information call one of the numbers listed on the back of this form.

STAMPTYPE		Column A QUANTITY ORDERED		Column B QUANTITY RETURNED	
Unit Serial Numbers	Stamp Price & Format	No. of Units	Cost	No. of Units	Cost
1.	62¢ S-7200 (Roll of 7200)				
2.	62¢ Decals (10 sheets of 100 stamps)				
3.	62¢ STATE FUSON (Roll of 30,000)				
4.	77.5¢ @ T-7200 (Roll of 7200)				
5.	77.5¢ @ M-7200 (Roll of 7200)				
6.	62¢ Singles				
7.	77.5¢ Singles				
8.	TOTAL		\$		\$
Net Total (Line 8, Column A less Column B)				\$	
2 % Discount				\$	
Net Total - Line 9 less Line 10				\$	
Total Stamps X .0005 - Unfair Cigarette Sales Enforcement				\$	
Total Remittance Amount - Line 11 plus Line 12				\$	

In case of a credit (returned stamps, etc.),
check the appropriate box below on how
to apply an overpayment to the account.

☐

Credit

☐

Refund

**FOR OFFICE
USE ONLY**

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief,
it is true, correct, and complete.

SIGN
HERE

Signature of taxpayer

Date

SIGN
HERE

If preparer other than taxpayer

Date

INSTRUCTIONS-PURCHASE REQUISITION

CIGARETTE STAMPS

1. Maintain a copy of this requisition for your files. Mail the original form to the Department of Revenue.
2. Stamp Office Address:

Nashville office:

State of Tennessee Dept. of Revenue
P.O. Box 198794
Nashville, TN 37219-8794
(For stamp orders and credit payments only)
Toll Free Number: 1-800-342-1003

Tennessee Department of Revenue
500 Deaderick Street
3rd Floor, Andrew Jackson State Office Building
Nashville, TN 37242
(615) 253-0600

3. **Purchases on Credit** - Bonds approved by the Commissioner of Revenue must be on file in the Department of Revenue prior to selling stamps to purchaser on credit. (See Item 5)
4. **Payments** made by purchasers on a credit basis must be accompanied by the lower portion of the "Notice of Outstanding Cigarette Liability" that reflects the balance due for the purchase. This will enable the Department of Revenue to properly credit your account for the payment made.
5. **Date of Payment** - The purchaser of stamps, other than those on a cash basis, must remit payment on or before the 25th day of each month including Sundays and holidays. Remittances by mail must be postmarked on the envelope no later than the 25th day of the month including Sundays and holidays. Penalty at the rate of 5% for each 30 days or fraction thereof, and interest at the current annual rate will be computed on any tax not paid by the due date. **Strict compliance with this provision is necessary to preclude the department from refusing additional requests for stamp purchases.** (Tenn. Code Ann. Section 67-4-1006)
6. The department will not honor requisitions for purchases on credit when the aggregate unpaid purchases equals the amount of credit extended. When this condition exists stamps will be sold for cash only until the account is paid.
7. Mail order requisitions must show the actual street location of the place of business in order for the shipper to know where to deliver the stamps. Orders will not be delivered to post office box numbers or rural route numbers.